

**GOVERNMENT OF MANIPUR  
DIRECTORATE OF EDUCATION(S)**

No. 05/01/2018-CFO/DE(S)Pt-II

Imphal, the 24<sup>th</sup> June, 2020

To

1. The ASPDs, Samagra Shiksha, Manipur
2. The Additional Director(Valley/Hills), Education(S), Manipur
3. All DDOs High School/Higher Secondary School/Zonal Education Offices/  
Engineering Wing

Subject:- Details relating to Goods and Services Tax Deducted at Source(TDS) from the Deductees(Suppliers/Contractors)-Reg.


Sir/Madam,

Please find enclosed a copy of letter received from Deputy Secretary (Education/S) and Commissioner of Taxes, Government of Manipur vide letter No. Tax(89)/IMP/2007(Pt-2)/22 dated 30<sup>th</sup> April,2020. As per the letter, under section 51 of the Manipur Goods and Services Tax Act, 2017 and the rules made there under provides that every DDOs (Deductor) shall deduct the 2% of the taxable value from the payment made to the taxpayers such as Suppliers/Contractors and deposit the 2% tax deducted by filing a return FORM GSTR – 7 based on which the benefit of deduction shall be made available to the deductee. The said provision has been implemented from 1<sup>st</sup> October, 2018.

In regards to the above mentioned subject, the DDOs are requested to kindly furnish the details of the Suppliers/Contractors from whom the GST-TDS of 2% has been deducted by the concern DDOs in the **PROFORMA enclosed financial year-wise separately from 1<sup>st</sup> October, 2018 to 31<sup>st</sup> March, 2019 for FY 2018-19 and from 1<sup>st</sup> April, 2019 to 31<sup>st</sup> March, 2020 for FY 2019-20 latest by 30<sup>th</sup> May, 2020** and submit it to the Department of Taxes, Government of Manipur at the earliest. **The matter is to be treated Urgent.**

Enclosed: As stated above.

Yours faithfully,

  
**(Rojendrakar Nongthomba)**  
Chief Finance Officer  
Directorate of Education(S)  
Manipur

Copy to:

1. The Commissioner(Education-S), Government of Manipur
2. The Director, Education(S), Manipur
3. Guard File

**GOVERNMENT OF MANIPUR  
SECRETARIAT: EDUCATION (S) DEPARTMENT**

No. 28/5/2019-SE(S)GST-TDS.

Imphal the 22<sup>nd</sup> May, 2020

To,

Director of Education (S),  
Manipur.


Subject: Details relating to Goods and services Tax Deducted at Source  
(TDS) from the Deductees (Suppliers/Contractors)

Sir,

I am directed to refer to letter No. Tax(99)/IMP/2007 (PE-27) 22 dated 30<sup>th</sup> April, 2020 along with PROFORMA from Commissioner of Taxes, Manipur addressed to you, on the above subject and to request you to take necessary action at the earliest from your end under intimation to the Government.

Yours faithfully,

Yours faithfully,

  
(Anjali Chongtham)  
Deputy Secretary (Secretariat),  
Government of Manipur

1. PS to Commissioner (Education/S), Government of Manipur  
2. Additional Director of Education (S) (Valley/Hills), Manipur  
3. Central Dispatch, Government of Manipur

GOVERNMENT OF MANIPUR  
DEPARTMENT OF TAXES

1000 238  
Dated: 11/8/2019

No. Tds/1(39)/IMP/2007 (Pt-2) 1

Imphal, the 30<sup>th</sup> April, 2020

To

The Director (Education-S)  
Government of Manipur

Subject: Details relating to Goods and services Tax Deducted at Source (TDS) from the Deductees (Suppliers/Contractors) - reg.

Sir,

In inviting a reference to the above subject, I have the honour to state that under section 51 of the Manipur Goods and Services Tax Act, 2017 and the rules made thereunder provides that every DDO (Deductor) shall deduct the 2% of the taxable value from the payment made to the taxpayers such as Suppliers/Contractors and deposit the 2% tax deducted by filing a return FORM GSTR-7 based on which the benefit of deduction shall be made available to the deductee. The said provision has been implemented from 1<sup>st</sup> October, 2018.

2. As per GSTN database some taxpayers (Suppliers/Contractors) are defaulting in filing monthly return FORM GSTR-3B in time though the DDOs have filed the return FORM GSTR-7 in time. Many of these Suppliers/Contractors are not paying GST which is liable to be paid which lead to huge revenue loss for the government. In order to monitor the tax compliance of those Suppliers/Contractors who have been given supply order or contract to avail their services in various matters, the department need your cooperation in providing the details of those Suppliers/Contractors with amount paid and GST-TDS deducted.

3. Therefore, it is requested to kindly furnish the details of the Suppliers/Contractors from whom the GST-TDS of 2% has been deducted by the DDOs of the department under your administration in the PROFORMA enclosed financial year wise separately from 1<sup>st</sup> October, 2018 to 31<sup>st</sup> March, 2019 for FY 2018-19 and from 1<sup>st</sup> April, 2019 to 31<sup>st</sup> March, 2020 for FY 2019-20 latest by 30<sup>th</sup> May, 2020 so that necessary steps could be taken up by the department.

Yours faithfully,

As stated above  
D.S. / E. Jais (19)  
[Signature]

Yours faithfully,

[Signature]  
Commissioner of Taxes  
Manipur

Additional Chief Secretary (Finance) Govt. of Manipur  
Imphal

